



CT-500

New York State Department of Taxation and Finance

Corporation Tax Credit Deferral

Legal name of corporation	Employer identification number
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Schedule A — Nonrefundable credits subject to deferral

A Credit	B Amount subject to deferral	C Amount of credit allowed to be used against the tax (column B × line 4)	D Amount of credit deferred (column B – column C)
Power for Jobs (see instructions)			
Defibrillator credit (from Form CT-250, line 9)			
QEZE tax reduction credit (from Form CT-604, line 30 or line 60, or CT-604-CP, line 21)			
Servicing mortgages credit (see instructions)			
EZ wage tax credit (from Form CT-601, line 32)			
ZEA wage tax credit (from Form CT-601.1, line 10)			
ITC and EIC for the financial services industry (from Form CT-44, line 29)			
ITC and EIC, including retail enterprises and historic barns credits (from Form CT-46, line 16)			
Alternative fuels credit (from Form CT-40, line 14)			
Employment of persons with disabilities credit (from Form CT-41, line 18)			
Special additional mortgage recording tax credit (from Form CT-43, line 9)			
Rehabilitation of historic properties credit (from Form CT-238, line 10)			
Credit for taxicabs and livery service vehicles accessible to persons with disabilities (from Form CT-239, line 11)			
Fuel cell electric generating equipment credit (from Form CT-259, line 7)			
EZ capital tax credit (from Form CT-602, line 25)			
EZ-ITC (from Form CT-603, line 15, column B)			
EZ-EIC (from Form CT-603, line 15, column A)			
EZ-ITC for the financial services industry (from Form CT-605, line 27, column B)			
EZ-EIC for the financial services industry (from Form CT-605, line 27, column A)			
QETC capital tax credit (from Form DTF-622, line 29)....			
Low-income housing credit (from Form DTF-624, line 17)			
Green building credit (from Form DTF-630, line 18).....			
CAPCO credit (from Form CT-33.1, line 17)			
Empire state commercial production credit (from Form CT-246, line 11).....			
1 Totals of Schedule A (add all amounts in each column)	1.		

Schedule B — Refundable credits subject to deferral

A Credit	B Amount subject to deferral	C Amount of credit allowed to be used or refunded <i>(column B × line 4)</i>	D Amount of credit deferred <i>(column B - column C)</i>	E Amount of credit applied against the tax <i>(see instructions)</i>
Special additional mortgage recording tax credit for residential mortgages only <i>(from Form CT-43, line 12)</i>				
ITC for the financial services industry for certain qualified businesses only <i>(from Form CT-44, line 31)</i>				
ITC, including retail enterprises and historic barns credits for new businesses only <i>(from Form CT-46, line 18a)</i>				
Clean heating fuel credit <i>(from Form CT-241, line 3)</i>				
Conservation easement tax credit <i>(from Form CT-242, line 4)</i>				
Biofuel production credit <i>(from Form CT-243, line 5)</i>				
Empire State commercial production credit <i>(from Form CT-246, line 15)</i>				
EZ-ITC for qualified or new businesses only <i>(from Form CT-603, line 20a)</i>				
EZ-EIC for certain qualified businesses only <i>(from Form CT-603, line 25a)</i>				
QEZE credit for real property taxes <i>(from Form CT-604-CP, line 1, or CT-606, line 21 or line 55)</i>				
EZ-ITC for the financial services industry for certain qualified businesses only <i>(from Form CT-605, line 32)</i>				
EZ-EIC for the financial services industry for certain qualified business only <i>(from Form CT-605, line 39)</i>				
Brownfield redevelopment tax credit <i>(from Form CT-611, line 18)</i>				
Brownfield redevelopment tax credit <i>(from Form CT-611.1, line 18)</i>				
Remediated brownfield credit for real property taxes <i>(from Form CT-612, line 11) ...</i>				
Environmental remediation insurance credit <i>(from Form 613, line 7)</i>				
Security officer training tax credit <i>(from Form CT-631, line 3)</i>				
QETC facilities, operations, and training credit <i>(from Form DTF-619, line 34)</i>				
QETC employment credit <i>(from Form DTF-621, line 23)</i>				
EZ wage tax credit (refundable portion) <i>(from Form CT-601, line 36a)</i>				
2 Totals of Schedule B (add all amounts in each column)	2.			

3 Total credits subject to deferral (see instructions)	3.	
4 Divide \$2 million by the amount on line 3 (round to 6 decimal places; see instructions)	4.	

Schedule C — Nonrefundable credits not subject to deferral

A Credit	B Amount of credit
Empire state film post-production credit (from Form CT-261, line 11)	
Fire insurance premiums tax credit	
Long-term care insurance credit (from Form CT-249, line 11)	
Minimum tax credit (from Form CT-38, line 28)	
5 Total nonrefundable credits not subject to deferral	5.

Schedule D — Refundable credits not subject to deferral (see instructions)

A Credit	B Amount of credit allowed to be used or refunded	C Amount of credit applied against the tax (see instructions)
Empire State film production credit (from Form CT-248, line 5)		
Empire State film post-production credit (from Form CT-261, line 15)		
Farmers' school tax credit (from Form CT-47; total of lines 27, 30, and 31)		
Retaliatory tax credit (from Form CT-33-R; see instructions)		
6 Total refundable credits not subject to deferral	6.	

7 Total nonrefundable credits allowed (add line 1, column C and line 5)	7.	
8 Total refundable credits allowed (add line 2, column C and line 6)	8.	

Schedule E — Article 9-A – General business corporations

Computation of credits used and refunded

9 Tax due before credits from Form CT-3, line 78, or CT-3-A, line 77, plus any net recaptured tax credits	9.	
10 Total nonrefundable credits allowed against the tax (from line 7)	10.	
11 Tax due after application of nonrefundable credits (see instructions)	11.	
12 Total refundable credits allowed for the current tax year (from line 8)	12.	
13 Tax after application of credits (see instructions)	13.	
14 Refundable tax credits (see instructions)	14.	
15 Amount of line 14 to be refunded (see instructions)	15.	
16 Amount of line 14 to be applied as an overpayment to next year's tax (see instructions)	16.	
17 Total refund eligible credits (see instructions)	17.	
18 Divide line 11 by line 12 (round to 6 decimal places; see instructions)	18.	

Schedule F — Article 33 – Life insurance and non-life insurance corporations
Parts 1 and 2 – Life insurance corporations

Part 1 – Computation of EZ and ZEA credits used against the tax

If you are claiming any EZ or ZEA wage tax credits or the EZ capital tax credit, complete this part; otherwise complete your Form CT-33 to line 11 or Form CT-33-A to line 15 and begin with Part 2 below.

19 Tax due before EZ and ZEA credits from Form CT-33, line 9a, or CT-33-A, line 10, plus any net recaptured tax credits	19.	
20 Total amount of EZ and ZEA wage tax credits and EZ capital tax credit used against the tax (<i>see instructions</i>)	20.	
21 Tax due after application of EZ credits (<i>see instructions</i>).....	21.	

Part 2 – Computation of other credits used and refunded

22 Tax from Form CT-33, line 11, or CT-33-A, line 15, plus any net recaptured tax credits	22.	
23 Total nonrefundable credits allowed against the tax (<i>from line 7</i>)	23.	
24 Nonrefundable credits allowed against the tax, excluding EZ credits (<i>subtract line 20 from line 23</i>) ...	24.	
25 Tax due after application of nonrefundable credits allowed (<i>see instructions</i>)	25.	
26 Total refundable credits allowed for the current tax year (<i>from line 8</i>)	26.	
27 Tax due after application of credits (<i>see instructions</i>)	27.	
28 Refundable tax credits (<i>see instructions</i>)	28.	
29 Amount of line 28 to be refunded (<i>see instructions</i>).....	29.	
30 Amount of line 28 to be applied as an overpayment to next year's tax (<i>see instructions</i>)	30.	
31 Total refund eligible credits (<i>see instructions</i>)	31.	
32 Divide line 25 by line 26 (<i>round to 6 decimal places; see instructions</i>).....	32.	

Part 3 – Non-life insurance corporations (Form CT-33-NL filers)

33 Tax due before credits from Form CT-33-NL, line 5, plus any net recaptured tax credits	33.	
34 Total nonrefundable credits allowed against the tax (<i>from line 7</i>)	34.	
35 Tax due after application of nonrefundable credits (<i>see instructions</i>)	35.	
36 Total refundable credits allowed for the current tax year (<i>from line 8</i>)	36.	
37 Tax due after application of credits (<i>see instructions</i>)	37.	
38 Refundable tax credits (<i>see instructions</i>)	38.	
39 Amount of line 38 to be refunded (<i>see instructions</i>).....	39.	
40 Amount of line 38 to be applied as an overpayment to next year's tax (<i>see instructions</i>)	40.	
41 Total refund eligible credits (<i>see instructions</i>)	41.	
42 Divide line 35 by line 36 (<i>round to 6 decimal places; see instructions</i>).....	42.	

Schedule G — Article 32 – Banking corporations

Computation of credits used and refunded

43 Tax due before credits from Form CT-32, line 5, or CT-32-A, line 5, plus any net recaptured tax credits	43.	
44 Total nonrefundable credits allowed against the tax (<i>from line 7</i>)	44.	
45 Tax due after application of nonrefundable credits (<i>see instructions</i>)	45.	
46 Total refundable credits allowed for the current tax year (<i>from line 8</i>)	46.	
47 Tax due after application of credits (<i>see instructions</i>)	47.	
48 Refundable tax credits (<i>see instructions</i>)	48.	
49 Amount of line 48 to be refunded (<i>see instructions</i>).....	49.	
50 Amount of line 48 to be applied as an overpayment to next year's tax (<i>see instructions</i>)	50.	
51 Total refund eligible credits (<i>see instructions</i>)	51.	
52 Divide line 45 by line 46 (<i>round to 6 decimal places; see instructions</i>).....	52.	

Schedule H — Article 9 – Sections 183, 184, 185, 186, 186-a, and 186-e
Computation of credits used and refunded

Parts 1 and 2 – Sections 183 and 184 (Form CT-183 and CT-184 filers)

Complete Part 1, lines 53 through 64. If you have any unused credits to be applied to section 184, go to Part 2.

Part 1 – Section 183 application of credits

53	Section 183 tax due before credits from Form CT-183, line 4.....	53.		
54	Minimum tax.....	54.	75	00
55	Net tax due (subtract line 54 from line 53)	55.		
56	Total nonrefundable credits allowed against the tax (see instructions)	56.		
57	Section 183 tax due after application of nonrefundable credits (see instructions)	57.		
58	Total refundable credits allowed for the current tax year (from line 8)	58.		
59	Section 183 tax due after credits (see instructions)	59.		
60	Refundable tax credits after application to section 183 tax (subtract line 57 from line 58)	60.		
61	Refund eligible credits (see instructions)	61.		
62	Amount of line 60 to be refunded (see instructions).....	62.		
63	Amount of line 60 to be applied as an overpayment to next year's tax (see instructions)	63.		
64	Total credits applied against the tax due under section 183 (see instructions)	64.		

Part 2 – Section 184 application of credits

65	Amount from Form CT-184, line 3 or line 4, whichever is applicable	65.		
66	Nonrefundable tax credits after application to section 183 tax (see instructions)	66.		
67	Section 184 tax due after application of nonrefundable credits (see instructions)	67.		
68	Refundable credits allowed after application to section 183 tax (see instructions)	68.		
69	Section 184 tax due after application of refundable credits (see instructions)	69.		
70	Refundable tax credits after application to sections 183 and 184 tax (see instructions)	70.		
71	Amount of line 70 to be refunded (see instructions).....	71.		
72	Amount of line 70 to be applied as an overpayment to next year's tax (see instructions)	72.		
73	Refund eligible credits (see instructions)	73.		
74	Total credits applied against the tax due under section 184 (see instructions)	74.		

Part 3 – Section 185 (Form CT-185 filers)

75	Tax due before credits from Form CT-185, line 6, plus any net recaptured tax credits	75.		
76	Minimum tax.....	76.	10	00
77	Net tax due (subtract line 76 from line 75)	77.		
78	Total nonrefundable credits allowed against the tax (from line 7)	78.		
79	Tax due after application of nonrefundable credits (see instructions)	79.		
80	Total refundable credits allowed for the current tax year (from line 8)	80.		
81	Tax due after application of credits (see instructions)	81.		
82	Refundable tax credits (see instructions)	82.		
83	Amount of line 82 to be refunded (see instructions).....	83.		
84	Amount of line 82 to be applied as an overpayment to next year's tax (see instructions)	84.		

Part 4 – Section 186 (Form CT-186 filers)

85	Tax due before credits from Form CT-186, line 5.....	85.		
86	Minimum tax.....	86.	125	00
87	Net tax due (subtract line 86 from line 85)	87.		
88	Total nonrefundable credits allowed against the tax (from line 7)	88.		
89	Tax due after application of nonrefundable credits (subtract line 88 from line 87; if zero or less, enter 0)	89.		
90	Total refundable credits allowed for the current tax year (from line 8)	90.		
91	Tax due after credits (see instructions)	91.		
92	Refundable tax credits (see instructions)	92.		
93	Amount of line 92 to be refunded (see instructions).....	93.		
94	Amount of line 92 to be applied as an overpayment to next year's tax (see instructions)	94.		

Part 5 – Section 186-a (Form 186-P filers)

95	Tax due before credits from Form CT-186-P, line 4.....	95.		
96	Total nonrefundable credits allowed against the tax (from line 7)	96.		
97	Power for Jobs credit from Schedule A, column C (see instructions)	97.		
98	Subtract line 97 from line 96	98.		
99	Tax after Power for Jobs credit (from Form CT-186-P, line 6)	99.		
100	Tax due after application of nonrefundable credits (subtract line 98 from line 99; if zero or less, enter 0)	100.		
101	Total refundable credits allowed for current tax year (from line 8)	101.		
102	Tax due after credits (see instructions)	102.		
103	Refundable tax credits (see instructions)	103.		
104	Amount of line 103 to be refunded (see instructions).....	104.		
105	Amount of line 103 to be applied as an overpayment to next year's tax (see instructions)	105.		

Part 6 – Sections 186-a and 186-e (Form CT-186-E or CT-186-EZ filers)

If you complete only Form CT-186-E, Schedule A, or CT-186-EZ, complete only lines 106 through 111 below. If you complete Form CT-186-E, Schedules A and C, complete all lines below.

106	Tax (see instructions)	106.		
107	Add lines 5 and 8 (see instructions)	107.		
108	Tax due after credits (see instructions)	108.		
109	Refundable tax credits (see instructions)	109.		
110	Amount on line 109 to be refunded (see instructions).....	110.		
111	Amount on line 109 to be applied as an overpayment to next year's tax (see instructions)	111.		
112	Total nonrefundable credits allowed against the tax (from line 7)	112.		
113	Power for Jobs credit from Schedule A, column C (see instructions)	113.		
114	Subtract line 113 from line 112 (see instructions)	114.		
115	Tax after Power for Jobs credit (from Form CT-186-E, line 90).....	115.		
116	Tax due after application of nonrefundable credits (subtract line 114 from line 115; if zero or less, enter 0)	116.		
117	Refundable credits allowed for current tax year (see instructions)	117.		
118	Net tax on gross income after credits (see instructions)	118.		
119	Refundable tax credits (see instructions)	119.		
120	Amount of line 119 to be refunded (see instructions).....	120.		
121	Amount of line 119 to be applied as an overpayment to next year's tax (see instructions).....	121.		